

EXHIBIT 3



Received
02/16/21

Filed
02/16/21

Boris A. Mirkin & Susanna Mirkin,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Postmark 02/09/2021

Docket No. 4565-21S

Petition

SERVED 04/21/21

Bof

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UNITED STATES TAX COURT
RECEIVED
UNITED STATES TAX COURT
INTAKE #4

(FIRST) Boris (MIDDLE) A. (LAST) MIRKIN 2021 FEB 16 AM 9:09

(PLEASE TYPE OR PRINT)

Petitioner(s)

BY:

DEPUTY CLERK

Docket No.

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

PETITION

1. Please check the appropriate box(es) to show which IRS ACTION(S) you dispute:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Notice of Deficiency | <input type="checkbox"/> Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)* |
| <input type="checkbox"/> Notice of Determination Concerning Collection Action | <input type="checkbox"/> Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State |
| <input type="checkbox"/> Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)* | <input type="checkbox"/> Notice of Determination Under Section 7623 Concerning Whistleblower Action* |
| <input type="checkbox"/> Notice of Determination of Worker Classification* | |

*For additional information, please see "Taxpayer Information: Starting a Case" at www.ustaxcourt.gov (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): Dec 21, 2020. New York City, NY

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: 2017 and 2018

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

If you want your case conducted under small tax case procedures, check here: ☒ (CHECK ONE BOX)
If you want your case conducted under regular tax case procedures, check here: ☐

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

1. The IRS Revenue Agent analyzed my bank statements and concluded that my cash deposits and cash withdrawals do not show "enough cash withdrawals to substantiate cash contributions."

2. I do not agree with the Agent's findings for two (2) reasons:

a. The Agent and her Supervisor did not provide me with a copy or explanation of the above analysis.

During 2017 and 2018 I had a few bank accounts with multiple transactions on each of them. I unsuccessfully

attempted to analyze my own bank transactions; I found that it is difficult and confusing process. I could not do it.

6. State the facts upon which you rely (please list each point separately):

I don't know and don't understand how the Agent did the analysis.

b. I explained to the Revenue Agent and her Supervisor that my wife and I did not deposit all cash into bank accounts.

My wife and I did have cash at home, in our wallets, some cash in the kitchen, in bedroom cabinets, in piggy banks.

It is not illegal and it is not against IRS rules to have cash at home and to use cash without depositing it into bank accounts. Both the Agent and her Supervisor agreed with my explanation but did not take it into consideration.

3. I believe the analysis of my bank statements was incorrect, incomplete and did not show accurate cash flow.

Additionally, I believe I fully complied with IRS rules and requirements: I did provide proofs and receipts of all my contributions to the Agent. The Agent's audit did not find even one small or large contribution without proper receipt or proof.

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

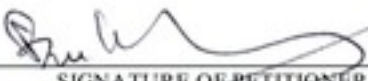
☒ A copy of any NOTICE(S) the IRS issued to you

☒ Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)

☒ The Request for Place of Trial (Form 5)

☒ The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

 SIGNATURE OF PETITIONER		02/02/2021 DATE	917-971-9319 (AREA CODE) TELEPHONE NO.
1677 east 34 St MAILING ADDRESS		Brooklyn, NY 11234 CITY, STATE, ZIP CODE	
State of legal residence (if different from the mailing address): _____		E-mail address (if any): <u>boruch@juno.com</u>	
02/02/2021 SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE		917-971-9319 (AREA CODE) TELEPHONE NO.	
1677 east 34 St MAILING ADDRESS		Brooklyn, NY 11234 CITY, STATE, ZIP CODE	
State of legal residence (if different from the mailing address): _____		E-mail address (if any): _____	
N/A SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)		NAME OF COUNSEL	DATE
TAX COURT BAR NO. _____		MAILING ADDRESS, CITY, STATE, ZIP CODE _____	
E-MAIL ADDRESS _____		(AREA CODE) TELEPHONE NO. _____	



**Department of the Treasury
Internal Revenue Service
Appeals Office**

290 Broadway - Foley Square
11th Floor
New York, NY 10007-1823

BORIS A & SUSANNA MIRKIN
1677 E 34TH ST
BROOKLYN NY 11234-4222

Date: **DEC 21 2020**

Person to contact:

Name: Marianne Brennan

Employee ID number: 370140

Telephone: 212-298-2443

Fax:

Hours: 8:30 AM - 4:00 PM

Social Security number / Employer ID number:

REDACTED 9902

Form:

1040

Last day to file petition with US tax court:

7020 2450 0001 6223 0329
Certified Mail

MAR 21 2021

Notice of Deficiency

Tax Year Ended:	12/31/2017	12/31/2018
Deficiency:	20,648.00	20,078.00
Increase in tax		
Penalties and/or Additions to Tax		
IRC 6662	4,129.60	4,015.60

Dear BORIS A & SUSANNA MIRKIN:

We determined that you owe additional tax or other amounts, or both, for the tax years identified above. This letter is your **Notice of Deficiency** as we're required by law to send you. The enclosed statement shows how we figured the deficiency.

If you agree with the Notice of Deficiency

If you agree with our determination, sign the enclosed waiver form and return it to us at the address on top of this page. Sending this now can help limit the accumulation of interest.

If you disagree with the Notice of Deficiency

If you want to contest our final determination, you have 90 days from the mailing date of this letter (150 days if addressed to you outside of the United States) to file a petition with the United States Tax Court.

How to file your petition

You can get a petition form and the rules for filing from the Tax Court's website at www.ustaxcourt.gov by contacting the Office of the Clerk at the address below, or by calling 202-521-0700. Do not send your petition form to the Internal Revenue Service. Do send your completed petition form, a copy of this letter, and copies of all statements and schedules you received with this letter to the Tax Court address listed below:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

You can include all tax years you are contesting on one petition form.

The Tax Court has a simplified procedure for small tax cases when the amount of the deficiency you dispute does not exceed \$50,000 (including additions to tax and penalties, but not including interest) for any tax year. If you plan to file a petition for one (1) or more tax years and the amount in dispute for any tax years exceeds \$50,000 (including additions to tax and penalties, but not including interest), you can't use this simplified procedure. If you use this simplified procedure, you can't appeal the Tax Court's decision. You can get information about the simplified procedure from www.ustaxcourt.gov or by writing to the court at the address above.

You can represent yourself before the Tax Court, or anyone allowed to practice before the Tax Court can represent you.

Time limits on filing a petition

The court can't consider your case if you file the petition late.

- A petition is considered timely filed if the Tax Court receives it within
 - 90 days from the date this letter was mailed to you, or
 - 150 days from the date this letter was mailed to you if this letter is addressed to you outside of the United States.
- A petition is also generally considered timely if the United States Postal Service postmark date is within the 90 or 150-day period and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed from a foreign country.
- A petition is also generally considered timely if the date recorded by a designated private delivery service in its database as received is within the 90 or 150-day period. Not all services offered by private delivery companies are designated delivery services. For a list of designated delivery services available for domestic and international mailings and rules pertaining to them, see Notice 2016-30, which is available on the IRS website at www.irs.gov/irb/2016-18_IRB/ar07.html. Please note that the list of approved delivery companies may be subject to change.
- The time you have to file a petition with the Tax Court is set by law and can't be extended or suspended, even for reasonable cause. We can't change the allowable time for filing a petition with the Tax Court.

If you are married

We're required to send a notice to each spouse. If both spouses want to petition the Tax Court, both must sign and file the petition or each must file a separate, signed petition. If only one spouse timely petitions the Tax Court, the deficiency may be assessed against the non-petitioning spouse.

If we don't hear from you

If you decide not to sign and return the waiver, and you don't file a timely petition with the Tax Court, we'll assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

Note: If you are a C corporation, we're required by Internal Revenue Code Section 6621(c) to charge an interest rate two percent higher than the normal rate on corporate underpayments in excess of \$100,000.

If you need more assistance

If you have questions, you can contact the person at the top of this letter. If you write, include a copy of this letter, your telephone number, and the best hours to reach you.

Information about the IRS Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your local Taxpayer Advocate Office at:

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your Tax Court petition to the TAS address listed above. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Thank you for your cooperation.

Sincerely,

Charles P. Rettig
Commissioner

By

Yelena
Alexander

Digitally signed by
Yelena Alexander
Date: 2020.10.22
13:46:09 -0400

Yelena Alexander
Appeals Team Manager

Enclosures:

Waiver

Notice of Deficiency statement

cc:

Form 4089 (Rev. January 1983)	Department of the Treasury - Internal Revenue Service Notice of Deficiency - Waiver	Symbols: AP:EX:MAN:MXB
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Name(s), SSN or EIN, and address of taxpayer(s)

BORIS A & SUSANNA MIRKIN
1677 E 34TH ST
BROOKLYN NY 11234-4222

REDACTED 9902

Kind of Tax

____ Copy to Authorized Representative

Income

Tax Year Ended

Deficiency

Increase in TaxPenalties or Additions to Tax

	<u>Increase in Tax</u>	<u>Penalties or Additions to Tax</u>
12/31/2017	\$20,648.00	IRC 6662 \$4,129.60
12/31/2018	\$20,078.00	\$4,015.60

Interest, as provided by law, will be charged on the unpaid liability until it is paid in full.**See the attached explanation for the above deficiencies**

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your
Signature

(Date signed)

Spouse's Signature,
If A Joint Return
Was Filed

(Date signed)

Taxpayer's
Representative
Sign Here

(Date signed)

Corporate
Name:Corporate
Officers
Sign Here

(Signature)

(Title)

(Date signed)

(Signature)

(Title)

(Date signed)

Note:

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund. It will not prevent us from later determining, if necessary, that you owe additional tax; nor will it extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign

If this waiver is for any year(s) for which you filed a joint return, both you and your spouse must sign the original and duplicate of this form. Sign your name exactly as it appears on the return. If you are acting under power of attorney for your spouse, you may sign as agent for him or her.

For an agent or attorney acting under a power of attorney, a power of attorney must be sent with this form if not previously filed.

For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of the corporation followed by the signature and title of the officer(s) authorized to sign.

If you agree, please sign one copy and return it; keep the other copy for your records.

Form 5278 (Rev. June 2011)	<h2 style="margin: 0;">Statement - Income Tax Changes</h2>	Schedule
1. Name(s) of taxpayer(s) BORIS A & SUSANNA MIRKIN		
2. <input checked="" type="checkbox"/> Notice of Deficiency <input type="checkbox"/> Other <input type="checkbox"/> Settlement Computation		
3. Taxpayer Identification Number REDACTED 9902	4. Form number 1040	5. Docket number
6. Office symbols AP:EXM:MAN:MXB:EM		
Tax Year(s) Ended		
7. Adjustments to income	Year: 12/31/2017	Year: 12/31/2018
a. Itemized Deductions	87,169.00	82,200.00
b. State Refunds, Credits, or Offsets		7,229.00
c.		
d.		
e.		
f.		
g.		
h.		
8. Total adjustments	87,169.00	89,429.00
9. Taxable income as shown in <input type="checkbox"/> Preliminary letter dated _____ <input type="checkbox"/> Notice of deficiency dated _____ <input checked="" type="checkbox"/> Return as filed	53,967.00	96,006.00
10. Taxable income as revised	141,136.00	185,435.00
11. Tax Tax Method _____ Filing Status _____	26,762.00 TAX RATE Joint	33,083.00 TAX RATE Joint
12. Alternative tax, if applicable		
13. Alternative minimum tax (Starting in tax year 2000)	1,050.00	
14. Corrected tax liability - (lesser of line 11 or 12 plus line 13)	27,812.00	33,083.00
15. Less credits a. Child Care Credit b. Child Tax and Other Dependent Credit c.	560.00	1,200.00 8,000.00
16. Balance - (line 14 less total of lines 15a - 15c)	27,252.00	23,883.00
17. Plus other taxes a. b. c.		
18. Total corrected tax liability - (line 16 plus lines 17a - 17c)	27,252.00	23,883.00
19. Total tax shown on return or as previously adjusted	6,604.00	3,805.00
20. Adjustments: increase or (decrease) to: a. b. c.		
21. Deficiency - Increase in tax (overassessment - decrease in tax) (line 18 less line 19 adjusted by lines 20a - 20c)	20,648.00	20,078.00
22. Adjustments to prepayment credits - Increase (decrease)		
23. Balance due or (Overpayment) excluding interest and penalties (line 21 adjusted by line 22)	20,648.00	20,078.00
24. Penalties and/or Additions to Tax (listed below) Accuracy-IRC 6662	4,129.60	4,015.60

Form 886-A	EXPLANATION OF ITEMS	Page 3
Name of Taxpayer BORIS A & SUSANNA MIRKIN		Year 12-31-17 & 12-31-18

A. Itemized Deductions

It is determined that itemized deductions in the amounts of \$28,926.00 and \$31,053.00 are allowable instead of \$116,095.00 and \$113,253.00 for itemized deductions claimed on your returns for taxable years 2017 and 2018, respectively. Taxable income is increased \$87,169.00 for tax year ended 2017 and \$82,200.00 for tax year ended 2018 as shown in Schedule A. See explanation of adjustments below:

It is determined that you did not establish that the amounts of \$87,169.00 and \$82,200.18 were (a) a contribution, and (b) paid during taxable years 2017 and 2018, respectively. Therefore, your contribution deductions are \$518.00 and \$15,568.82 rather than \$87,687.00 and \$97,769.00 for taxable years 2017 and 2018, respectively.

B. State Refunds, Credits, or Offsets

It is determined that since you used your state income tax to reduce your federal income tax in prior years, the refund of your state income tax totaling \$8,521.00 is includible in income in taxable year 2018. Accordingly, taxable income is increased \$7,229.00 for the tax year ended 2018.

C. Alternative Minimum Tax

It is determined that you are subject to alternative minimum tax as imposed by section 55 of the Internal Revenue Code of 1986. See Form 6251 for computation for tax year ended 2017.

D. Accuracy Penalty – IRC 6662

It is determined that you are liable for the accuracy-related penalty imposed under section 6662(a) of the Internal Revenue Code for tax years ended 2017 and 2018 because there was (1) a substantial understatement of income tax, (2) valuation misstatement(s), or (3) you were negligent or disregarded rules or regulations. You have not shown you had reasonable cause for the underpayment of tax or that any exceptions to the penalty apply. The penalty is 20 percent of the portion of the underpayment of tax attributable to each component of this penalty. See Schedule for Accuracy Related Penalties under IRC 6662 attached.

Name of Taxpayer:	BORIS A & SUSANNA MIRKIN	07/15/2020
Identification Number:	REDACTED 9902	Total 21.20.00

2017 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	165,436.00
2. Total adjustment and preferences (excluding any NOL deduction)	19,920.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	185,356.00
6. Exemption amount	78,386.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	106,970.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract \$ 0 from the result	27,812.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	27,812.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 44 of Form 1040 without using Schedule J)	26,762.00
12. Alternative minimum tax	1,050.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	84,500.00
B. Alternative minimum taxable income	185,356.00
C. Enter amount based on filing status	160,900.00
D. Subtract line C from line B	24,456.00
E. Multiply line D by 25%	6,114.00
F. Subtract line E from line A (if zero or less, enter zero)	78,386.00

Name of Taxpayer: BORIS A & SUSANNA MIRKIN	07/15/2020
Identification Number: REDACTED 9902	Total 21.20.00

2017 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	106,970.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	106,970.00
7. Multiply line 6 by 26% and subtract \$ 0 from the result	27,812.00
8. Enter amount based on filing status	75,900.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	141,136.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	470,700.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	141,136.00
17. Add lines 15 and 16	141,136.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	329,564.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	27,812.00
28. Multiply line 1 by 26% and subtract \$ 0 from the result	27,812.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	27,812.00

Name of Taxpayer: BORIS A & SUSANNA MIRKIN
 Identification Number: REDACTED 9902 Total

07/15/2020
 21.20.00

2017 - Form 8801 - Credit for Prior Year Minimum Tax

Part I - Net Minimum Tax on Exclusion Items

1. Taxable income (loss) from prior year Form 6251	0.00
2. Adjustments and preferences treated as exclusion items	0.00
3. Minimum tax credit net operating loss deduction	0.00
4. Combine lines 1 through 3 (if more than \$ 247,450 and married filing separate for prior year - see instructions)	0.00
5. Exemption amount from prior year Form 6251	83,800.00
6. Phase-out exemption from prior year Form 6251	159,700.00
7. Subtract line 6 from line 4 (if zero or less, enter -0-)	0.00
8. Multiply line 7 by 25%	0.00
9. Subtract line 8 from line 5 (if zero or less, enter -0-)	0.00
10. Subtract line 9 from line 4 (if zero or less, enter -0-)	0.00
11. Line 11 computation (if filing Form 2555/2555-EZ for prior year, enter amount from page 3) or, (if capital gains for prior year, enter amount from Part III, line 55); otherwise, multiply line 10 by 0% and subtract \$ 0 from the result	0.00
12. Minimum tax foreign tax credit on exclusion items	0.00
13. Tentative minimum tax on exclusion items (line 11 less line 12)	0.00
14. Regular tax before credits minus foreign tax credit (line 34 of prior year Form 6251)	0.00
15. Net minimum tax on exclusion items (line 13 less line 14)	0.00

Part II - Minimum Tax Credit and Carryforward to Subsequent Year

16. Line 35 of prior year Form 6251	0.00
17. Amount from line 15 above	0.00
18. Adjusted net minimum tax (line 16 less line 17)	0.00
19. Carryforward of minimum tax credit from prior year	0.00
20. Prior year unallowed qualified electric vehicle credit	0.00
21. Combine lines 18 through 20	0.00
22. Current year regular income tax plus excess advance premium tax credit repayment less allowable credits	0.00
23. Current year tentative minimum tax (line 33 of Form 6251)	0.00
24. Subtract line 23 from line 22 (if zero or less, enter -0-)	0.00
25. Minimum tax credit (smaller of line 21 or line 24)	0.00
26. Credit carryforward (subtract line 25 from line 21)	0.00

Name of Taxpayer: BORIS A & SUSANNA MIRKIN
 Identification Number: REDACTED 9902 Total

07/15/2020
 21.20.00

Part III - Tax Computation Using Maximum Capital Gains Rates

27. Amount from line 10 (If FEIT worksheet for F8801 was used, enter amount from line 3 of that worksheet instead)	0.00
28. Amount from prior year line 6 of Qualified Dividends Worksheet or prior year line 13 of Schedule D Tax Worksheet, whichever applies	0.00
29. Amount from prior year Schedule D, line 19	0.00
30. Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of Schedule D Tax Worksheet	0.00
31. Smaller of line 27 or line 30	0.00
32. Subtract line 31 from line 27	0.00
33. Multiply line 32 by 0 % and subtract \$ 0 from the result	0.00
34. Enter amount based on prior year filing status	75,300.00
35. Amount from prior year line 7 of Qualified Dividends Worksheet or line 14 of Schedule D Tax Worksheet, whichever applies. If neither was used, enter the prior year's taxable income	0.00
36. Subtract line 35 from line 34. If zero or less, enter -0-	0.00
37. Smaller of line 27 or line 28	0.00
38. Smaller of line 36 or line 37	0.00
39. Subtract line 38 from line 37	0.00
40. Enter amount based on prior year filing status	466,950.00
41. Amount from line 36	0.00
42. Amount from prior year line 7 of Qualified Dividends Worksheet or prior year line 19 of Schedule D Tax Worksheet, whichever applies. If neither was used, enter the prior year's taxable income (If FEIT worksheet was used, enter amount from line 3 instead)	0.00
43. Add lines 41 and 42	0.00
44. Subtract line 43 from line 40. If zero or less, enter -0-	0.00
45. Smaller of line 39 or line 44	0.00
46. Multiply line 45 by 15%	0.00
47. Add lines 38 and 45	0.00
48. Subtract line 47 from line 37	0.00
49. Multiply line 48 by 20%	0.00
50. Add lines 32, 47, and 48	0.00
51. Subtract line 50 from line 27	0.00
52. Multiply line 51 by 25%	0.00
53. Add lines 33, 46, 49, and 52	0.00
54. Multiply line 27 by 0 % and subtract \$ 0 from the result	0.00
55. Smaller of line 53 or line 54 (enter here and on line 11 above) (If FEIT worksheet for F8801 was used, enter amount on line 4 of that worksheet instead)	0.00

Name of Taxpayer: BORIS A & SUSANNA MIRKIN
 Identification Number: [REDACTED] 9902 Total

07/15/2020
 21.20.00

2017 - FOREIGN EARNED INCOME TAX WORKSHEET for PRIOR YEAR MINIMUM TAX

1. Enter amount from Form 8801, line 10	0.00
2a. Enter amount from prior year Form 2555, lines 45 & 50, or Form 2555-EZ, line 18	0.00
2b. Enter the total amount of unclaimed itemized deductions or exclusions related to excluded income	0.00
2c. Subtract line 2b from line 2a. If zero or less, enter -0-	0.00
3. Add lines 1 and 2c	0.00
4. Tax on amount on line 3. If capital gains or qualified dividends are reported for prior year, enter amount from line 3 on Form 8801, line 27. Complete Form 8801, Part III and enter amount from line 55 here. All others: multiply line 3 by 26% and subtract \$ 0 from the result	0.00
5. Tax on amount on line 2c. Multiply line 2c by 26% and subtract \$ 0 from the result	0.00
6. Subtract line 5 from line 4. If zero or less, enter -0- (enter amount here and on line 11 of page 1)	0.00

NOTE: Computations include capital gain excess determination
and any necessary modifications to Form 8801, Part III

Name of Taxpayer: **BORIS A & SUSANNA MIRKIN**
 Identification Number: **REDACTED 9902** Total

Page of
 Tax Period Ending: 12/31/2017

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	20,648.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	20,648.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	4,129.60
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	4,129.60

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	20,648.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	20,648.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name of Taxpayer: **BORIS A & SUSANNA MIRKIN**
 Identification Number: **REDACTED 9902**

07/15/2020
 Total 21.20.00

2017 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	0.00	0.00	0.00
2. 7.5% of adjusted gross income	14,577.00	14,577.15	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	22,765.00	22,765.00	0.00
5. Home interest expense	5,643.00	5,643.00	0.00
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	5,643.00	5,643.00	0.00
10. Contributions	87,687.00	518.00	87,169.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Miscellaneous deductions	1,111.00	1,111.00	0.00
13. 2% of adjusted gross income	3,887.00	3,887.00	
14. Excess miscellaneous deductions	0.00	0.00	0.00
15. Other miscellaneous deductions	0.00	0.00	0.00
16. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, 14, and 15 less any applicable limitation)	116,095.00	28,926.00	87,169.00

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

A Total of lines 3, 4, 9, 10, 11, 14, and 15 above	28,926.00
B Total of lines 3, 7, and 11, (plus any gambling and casualty or theft losses on line 15 above)	0.00
C Line A less line B	28,926.00
D Multiply the amount on line C by 80%	23,141.00
E Adjusted gross income	194,362.00
F Itemized deduction limitation based on filing status	313,800.00
G Line E less line F	0.00
H Multiply the amount on line G by 3%	0.00
I Enter the smaller of line D or line H	0.00
J Total itemized deductions (Line A less line I, entered on line 16 per exam column above)	28,926.00

Name of Taxpayer:	BORIS A & SUSANNA MIRKIN	07/15/2020
Identification Number:	REDACTED 9902	Total 21.20.00

2018 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	185,435.00
2. Total adjustment and preferences (excluding any NOL deduction)	8,708.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	194,143.00
6. Exemption amount	109,400.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	84,743.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract \$ 0 from the result	22,033.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	22,033.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 11a of Form 1040 without using Schedule J)	33,083.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	109,400.00
B. Alternative minimum taxable income	194,143.00
C. Enter amount based on filing status	1,000,000.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	109,400.00

Name of Taxpayer: BORIS A & SUSANNA MIRKIN		07/15/2020
Identification Number: REDACTED 9902	Total	21.20.00

2018 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	84,743.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	84,743.00
7. Multiply line 6 by 26% and subtract \$ 0 from the result	22,033.00
8. Enter amount based on filing status	77,200.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	185,435.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	479,000.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	185,435.00
17. Add lines 15 and 16	185,435.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	293,565.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	22,033.00
28. Multiply line 1 by 26% and subtract \$ 0 from the result	22,033.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	22,033.00

Name of Taxpayer:	BORIS A & SUSANNA MIRKIN	07/15/2020
Identification Number:	REDACTED 9902	Total 21.20.00

2018 - Form 8801 - Credit for Prior Year Minimum Tax

Part I - Net Minimum Tax on Exclusion Items

1. Taxable income (loss) from prior year Form 6251	165,436.00
2. Adjustments and preferences treated as exclusion items	19,920.00
3. Minimum tax credit net operating loss deduction	0.00
4. Combine lines 1 through 3 (if more than \$ 249,450 and married filing separate for prior year - see instructions)	185,356.00
5. Exemption amount from prior year Form 6251	84,500.00
6. Phase-out exemption from prior year Form 6251	160,900.00
7. Subtract line 6 from line 4 (if zero or less, enter -0-)	24,456.00
8. Multiply line 7 by 25%	6,114.00
9. Subtract line 8 from line 5 (if zero or less, enter -0-)	78,386.00
10. Subtract line 9 from line 4 (if zero or less, enter -0-)	106,970.00
11. Line 11 computation (if filing Form 2555/2555-EZ for prior year, enter amount from page 3) or, (if capital gains for prior year, enter amount from Part III, line 55); otherwise, multiply line 10 by 26% and subtract \$ 0 from the result	27,812.00
12. Minimum tax foreign tax credit on exclusion items	0.00
13. Tentative minimum tax on exclusion items (line 11 less line 12)	27,812.00
14. Regular tax before credits minus foreign tax credit (line 34 of prior year Form 6251)	26,762.00
15. Net minimum tax on exclusion items (line 13 less line 14)	1,050.00

Part II - Minimum Tax Credit and Carryforward to Subsequent Year

16. Line 35 of prior year Form 6251	1,050.00
17. Amount from line 15 above	1,050.00
18. Adjusted net minimum tax (line 16 less line 17)	0.00
19. Carryforward of minimum tax credit from prior year	0.00
20. Prior year unallowed qualified electric vehicle credit	0.00
21. Combine lines 18 through 20	0.00
22. Current year regular income tax plus excess advance premium tax credit repayment less allowable credits	0.00
23. Current year tentative minimum tax (line 33 of Form 6251)	0.00
24. Subtract line 23 from line 22 (if zero or less, enter -0-)	0.00
25. Minimum tax credit (smaller of line 21 or line 24)	0.00
26. Credit carryforward (subtract line 25 from line 21)	0.00

Name of Taxpayer:	BORIS A & SUSANNA MIRKIN	07/15/2020
Identification Number:	REDACTED 9902	Total 21.20.00

Part III - Tax Computation Using Maximum Capital Gains Rates

27. Amount from line 10 (If FEIT worksheet for F8801 was used, enter amount from line 3 of that worksheet instead)	106,970.00
28. Amount from prior year line 6 of Qualified Dividends Worksheet or prior year line 13 of Schedule D Tax Worksheet, whichever applies	0.00
29. Amount from prior year Schedule D, line 19	0.00
30. Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of Schedule D Tax Worksheet	0.00
31. Smaller of line 27 or line 30	0.00
32. Subtract line 31 from line 27	106,970.00
33. Multiply line 32 by 26 % and subtract \$ 0 from the result	27,812.00
34. Enter amount based on prior year filing status	75,900.00
35. Amount from prior year line 7 of Qualified Dividends Worksheet or line 14 of Schedule D Tax Worksheet, whichever applies. If neither was used, enter the prior year's taxable income	141,136.00
36. Subtract line 35 from line 34. If zero or less, enter -0-	0.00
37. Smaller of line 27 or line 28	0.00
38. Smaller of line 36 or line 37	0.00
39. Subtract line 38 from line 37	0.00
40. Enter amount based on prior year filing status	470,700.00
41. Amount from line 36	0.00
42. Amount from prior year line 7 of Qualified Dividends Worksheet or prior year line 19 of Schedule D Tax Worksheet, whichever applies. If neither was used, enter the prior year's taxable income (If FEIT worksheet was used, enter amount from line 3 instead)	141,136.00
43. Add lines 41 and 42	141,136.00
44. Subtract line 43 from line 40. If zero or less, enter -0-	329,564.00
45. Smaller of line 39 or line 44	0.00
46. Multiply line 45 by 15%	0.00
47. Add lines 38 and 45	0.00
48. Subtract line 47 from line 37	0.00
49. Multiply line 48 by 20%	0.00
50. Add lines 32, 47, and 48	0.00
51. Subtract line 50 from line 27	0.00
52. Multiply line 51 by 25%	0.00
53. Add lines 33, 46, 49, and 52	27,812.00
54. Multiply line 27 by 26% and subtract \$ 0 from the result	27,812.00
55. Smaller of line 53 or line 54 (enter here and on line 11 above) (If FEIT worksheet for F8801 was used, enter amount on line 4 of that worksheet instead)	27,812.00

Name of Taxpayer:	BORIS A & SUSANNA MIRKIN	07/15/2020	
Identification Number:	REDACTED 9902	Total	21.20.00

2018 - FOREIGN EARNED INCOME TAX WORKSHEET for PRIOR YEAR MINIMUM TAX

1. Enter amount from Form 8801, line 10	0.00
2a. Enter amount from prior year Form 2555, lines 45 & 50, or Form 2555-EZ, line 18	0.00
2b. Enter the total amount of unclaimed itemized deductions or exclusions related to excluded income	0.00
2c. Subtract line 2b from line 2a. If zero or less, enter -0-	0.00
3. Add lines 1 and 2c	0.00
4. Tax on amount on line 3. If capital gains or qualified dividends are reported for prior year, enter amount from line 3 on Form 8801, line 27. Complete Form 8801, Part III and enter amount from line 55 here. All others: multiply line 3 by 26% and subtract \$ 0 from the result	0.00
5. Tax on amount on line 2c. Multiply line 2c by 26% and subtract \$ 0 from the result	0.00
6. Subtract line 5 from line 4. If zero or less, enter -0- (enter amount here and on line 11 of page 1)	0.00

NOTE: Computations include capital gain excess determination
and any necessary modifications to Form 8801, Part III

Name of Taxpayer: **BORIS A & SUSANNA MIRKIN**
 Identification Number: **REDACTED 9902** Total

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 Tax Period Ending: 12/31/2018

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	20,078.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	20,078.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	4,015.60
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	4,015.60

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	20,078.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	20,078.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name of Taxpayer: BORIS A & SUSANNA MIRKIN

07/15/2020

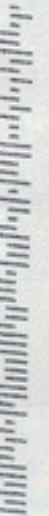
Identification Number: REDACTED 9902

Total

21.20.00

2018 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	9,336.00	9,336.00	0.00
2. 7.5% of adjusted gross income	15,694.00	16,236.60	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	10,000.00	10,000.00	0.00
5. Home interest expense	5,484.00	5,484.00	0.00
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	5,484.00	5,484.00	0.00
10. Contributions	97,769.00	15,568.82	82,200.18
11. Casualty and theft losses	0.00	0.00	0.00
12. Other miscellaneous deductions	0.00	0.00	0.00
13. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, and 12)	113,253.00	31,053.00	82,200.00



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